

DWIGHT C. HOLTON, OSB #090540

United States Attorney

District of Oregon

LANCE CALDWELL, OSB #774045

Assistant United States Attorney

1000 S.W. Third Ave., Suite 600

Portland, OR 97204-2902

Telephone: (503) 727-1000

Facsimile: (503) 727-1117

lance.caldwell@usdoj.gov

Attorneys for United States of America

UNITED STATES DISTRICT COURT

DISTRICT OF OREGON

PORTLAND DIVISION

UNITED STATES OF AMERICA,

v.

BOBBIE EPHREM,

Defendant.

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Case No. 10-CR-501-HA

GOVERNMENT'S SENTENCING

MEMORANDUM

Sentencing Date:

April 25, 2011 at 10:00 a.m.

The United States of America, by and through Dwight C. Holton, United States Attorney for the District of Oregon, and Lance A. Caldwell, Assistant United States Attorney, submits this sentencing memorandum.

Offense Conduct and Related Matters

The government accepts the Pre-sentence Report (PSR) relating to the offense conduct, plea agreement and guidelines calculations.

Defendant admitted that he wilfully signed and filed a false income tax return. He admitted that for 2004 and 2005 he understated gross receipts by a total of about a million dollars and after accounting for expenses underpaid \$109,000 in taxes.

Pending Defense Objections

The defense objects to references in the PSR to information about the defendant's conduct as reported by an informant. He protests that the information is not reliable and is not relevant. Actually, the information is the basis on which the investigation began and it led to the discovery of facts which underlie the charge to which the defendant plead guilty. He under-reported gross receipts on his tax return. The parties negotiated for months to arrive at an agreed tax due after considering numerous defense assertions as to the expenses he had which could be deducted to figure the tax. The government submits that it is relevant and important to an understanding of the defendant and his history with the IRS.

Acceptance of responsibility

The plea agreement contemplates a reduction for acceptance of responsibility. The PSR writer recommends a reduction. The government agrees that a reduction is appropriate.

Sentencing Recommendation

The final offense level is 13, with a Criminal History Category of I, and a range of 12-18 months. Mr. Ephrem is a man of means who has a history of not complying with the tax laws. The defense offers various explanations but none which adequately justify his behavior. The government believes its recommended sentence at the low end of the sentencing range, with restitution for the tax amount owed is an appropriate sentence.

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The government believes this sentence strikes the right balance of punishment and deterrence while still adequately addressing the history and characteristics of the defendant. The sentence is proportionate to the nature of the conduct at issue and to the sentences likely to be imposed on others involved in this type of criminal conduct.

DATED this 20th day of April, 2011.

Respectfully submitted,

DWIGHT C. HOLTON
United States Attorney
District of Oregon

/s/ Lance A. Caldwell
LANCE A. CALDWELL, OSB #774045
Assistant United States Attorney